

# INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

## \*\*\*Final Maintenance of Effort Report \*\*\*

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006  
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006  
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

**PRIME APPLICANT:** 0488 Helena H S 25 Lewis & Clark

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2007 by this amount: \$8,552

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

## STATE AND LOCAL FUNDS

### APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2005	1004	4,448,356	1,468,975	1,437,328	
2006	945	4,997,991	1,543,395	1,478,818	20,745
2007			1,565,888	1,495,921	8,552

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 549,636

Is the Expenditure Difference greater than or equal to zero? YES  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 4,431  
Per-student amount for FY 2006----- 5,289

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)



**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

**PRIME APPLICANT: Helena Elem 0487**

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
<b>Helena Elem 0487</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1395625.41	.00
			2XX	Personal Services - Employee Benefits	6965.32	.00
			3XX	Purchased Professional and Technical Services	5181.34	.00
			5XX	Other Purchased Services	4641.21	.00
			6XX	Supplies and Materials	9011.64	.00
			810	Dues and Fees	2170.00	.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	938858.85	.00
			2XX	Personal Services - Employee Benefits	4659.19	.00
			3XX	Purchased Professional and Technical Services	27.00	.00
			5XX	Other Purchased Services	2634.01	.00
			6XX	Supplies and Materials	7513.43	.00
			810	Dues and Fees	130.00	.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	92012.05	.00
			2XX	Personal Services - Employee Benefits	462.53	.00
			4XX	Purchased Property Services	825.00	.00
			5XX	Other Purchased Services	2891.37	.00
			6XX	Supplies and Materials	1100.79	.00
		26XX	Operation and Maintenance of Plant Services			
			5XX	Other Purchased Services	2732.64	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	31254.71	.00
			2XX	Personal Services - Employee Benefits	1159.95	.00
			5XX	Other Purchased Services	407245.90	.00
			6XX	Supplies and Materials	7052.12	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	214946.04	.00
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	128679.03	.00
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	12841.79	.00
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	4276.86	.00
<b>District/Coop Totals</b>					<b>3,284,898.18</b>	<b>0.00</b>

Applicant name changed from Helena Elem (0487) to Helena HS (0488). The 2005 expenditures are shown on Helena HS expenditure report and 2006 expenditures are shown on Helena HS expenditure report.

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

**PRIME APPLICANT: Helena Elem 0487**

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Helena H S 0488						
01 General Fund						
280 Special Education - Local and State						
1XXX Instruction						
		1XX	Personal Services - Salaries		528994.84	.00
		2XX	Personal Services - Employee Benefits		2623.52	.00
		3XX	Purchased Professional and Technical Services		4822.00	.00
		4XX	Purchased Property Services		250.00	.00
		5XX	Other Purchased Services		3374.54	.00
		6XX	Supplies and Materials		8502.59	.00
		810	Dues and Fees		350.00	.00
21XX Support Services - Students						
		1XX	Personal Services - Salaries		158936.39	.00
		2XX	Personal Services - Employee Benefits		788.74	.00
		3XX	Purchased Professional and Technical Services		8310.00	.00
		5XX	Other Purchased Services		725.01	.00
		6XX	Supplies and Materials		550.20	.00
24XX Support Services - School Administration						
		1XX	Personal Services - Salaries		76320.06	.00
		2XX	Personal Services - Employee Benefits		384.43	.00
		3XX	Purchased Professional and Technical Services		2380.28	.00
		4XX	Purchased Property Services		865.00	.00
		5XX	Other Purchased Services		3651.09	.00
		6XX	Supplies and Materials		2994.70	.00
26XX Operation and Maintenance of Plant Services						
		5XX	Other Purchased Services		462.77	.00
10 Transportation Fund						
280 Special Education - Local and State						
27XX Student Transportation Services						
		1XX	Personal Services - Salaries		5157.15	.00
		2XX	Personal Services - Employee Benefits		10.74	.00
		5XX	Other Purchased Services		243394.13	.00
		6XX	Supplies and Materials		6749.59	.00
14 Retirement Fund						
280 Special Education - Local and State						
1XXX Instruction						
		2XX	Personal Services - Employee Benefits		70719.55	.00
21XX Support Services - Students						
		2XX	Personal Services - Employee Benefits		21247.67	.00
24XX Support Services - School Administration						
		2XX	Personal Services - Employee Benefits		10202.97	.00
27XX Student Transportation Services						
		2XX	Personal Services - Employee Benefits		689.44	.00
District/Coop Totals					1,163,457.40	0.00

Linda McCulloch Superintendent  
Office of Public Instruction  
Division of Special Education  
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Helena, MT 59620

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

**PRIME APPLICANT:** Helena Elem 0487

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Prime Applicant Totals					4,448,355.58	0.00

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

**PRIME APPLICANT: Helena H S 0488**

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
<b>Helena Elem 0487</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	.00	1694550.95
			2XX	Personal Services - Employee Benefits	.00	6923.28
			3XX	Purchased Professional and Technical Services	.00	16560.06
			5XX	Other Purchased Services	.00	1803.38
			6XX	Supplies and Materials	.00	6975.58
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	.00	1006906.88
			2XX	Personal Services - Employee Benefits	.00	4513.23
			3XX	Purchased Professional and Technical Services	.00	147.00
			4XX	Purchased Property Services	.00	176.50
			5XX	Other Purchased Services	.00	4520.99
			6XX	Supplies and Materials	.00	3540.93
			810	Dues and Fees	.00	120.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	.00	94388.28
			2XX	Personal Services - Employee Benefits	.00	427.56
			3XX	Purchased Professional and Technical Services	.00	1248.60
			4XX	Purchased Property Services	.00	495.00
			5XX	Other Purchased Services	.00	1566.22
			6XX	Supplies and Materials	.00	2272.02
		26XX	Operation and Maintenance of Plant Services			
			5XX	Other Purchased Services	.00	2187.62
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	.00	187.22
			2XX	Personal Services - Employee Benefits	.00	.84
			5XX	Other Purchased Services	.00	419669.76
			6XX	Supplies and Materials	.00	23603.90
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	.00	221272.52
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	.00	131480.75
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	.00	13945.79
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	.00	24.45
<b>District/Coop Totals</b>					<b>0.00</b>	<b>3,659,509.31</b>

Applicant name changed from Helena Elem (0487) to Helena HS (0488). The 2005 expenditures are shown on Helena Elem expenditure report and 2006 expenditures are shown on Helena HS expenditure report.

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**Expenditures For Special Education**  
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State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

**PRIME APPLICANT: Helena H S 0488**

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
<b>Helena H S 0488</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	.00	656985.88
			2XX	Personal Services - Employee Benefits	.00	2924.12
			3XX	Purchased Professional and Technical Services	.00	4128.94
			5XX	Other Purchased Services	.00	2409.22
			6XX	Supplies and Materials	.00	7313.94
			810	Dues and Fees	.00	35.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	.00	184888.96
			2XX	Personal Services - Employee Benefits	.00	828.67
			3XX	Purchased Professional and Technical Services	.00	10305.00
			5XX	Other Purchased Services	.00	4288.50
			6XX	Supplies and Materials	.00	2190.07
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	.00	87779.79
			2XX	Personal Services - Employee Benefits	.00	385.00
			3XX	Purchased Professional and Technical Services	.00	4426.80
			4XX	Purchased Property Services	.00	1155.00
			5XX	Other Purchased Services	.00	3842.56
			6XX	Supplies and Materials	.00	1730.23
		26XX	Operation and Maintenance of Plant Services			
			5XX	Other Purchased Services	.00	815.01
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	.00	221220.99
			6XX	Supplies and Materials	.00	16150.01
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	.00	88109.96
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	.00	24795.90
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	.00	11772.36
<b>District/Coop Totals</b>					0.00	1,338,481.91
<b>Prime Applicant Totals</b>					0.00	4,997,991.22